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a retardation value (Rt value) of the film in the thickness direction defined by Formula 1 is 60 to 300 nm,

$$\text{Formula 1: Rt value} = \{(n_x + n_y)/2 - n_z\} \times d$$

wherein n_x represents a refractive index of the fatty acid cellulose ester film in the direction giving maximum refractive index in the plane of the fatty acid cellulose ester film, n_y represents a refractive index of the fatty acid cellulose ester film in the direction perpendicular to the direction giving maximum refractive index in the plane of the fatty acid cellulose ester film, n_z represents a refractive index of the fatty acid cellulose ester film in the thickness direction, and d (nm) represent the thickness of the fatty acid cellulose ester film,

wherein the film is prepared by a method comprising steps of

casting a dope onto a belt or drum to form a film,
peeling the film from the belt or drum, and
drying the peeled film by a tenter drying method.

86. (New)

The film of Claim 85, wherein the retardation value represented by Formula (1) is 90 to 200 nm.

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87. (New)

The film of Claim 86, wherein the retardation value represented by Formula (1) is 100 to 175 nm.

88. (New)

The film of Claim 85, wherein a thickness of the fatty acid cellulose ester film is between 40 and 190 μm .

89. (New)

The film of Claim 85, wherein the fatty acid cellulose ester film comprises a plasticizer selected from a group consisting of a phosphoric acid ester compound, a fatty acid ester compound, a phthalic acid ester and citric acid ester compound, in an amount of 1 to 30 weight parts per 100 weight parts of the fatty acid cellulose ester film.

90. (New)

The film of Claim 85, wherein the fatty acid cellulose ester film comprises fine particles having an average particle size of not more than 0.1 μm in an amount of 0.005 to 0.3 weight parts per 100 weight parts of the fatty acid cellulose ester film.

91. (New)

The film of Claim 85, wherein the fatty acid cellulose ester film comprises a UV absorber in an amount of 0.8 to 2.0 weight parts per 100 weight parts of the fatty acid cellulose ester film.

92. (New)

The film of Claim 85, wherein the fatty acid cellulose ester film comprises foreign matter particles having a size of 5 to 50 μm in an amount of not more than 200 per 250 mm^2 and substantially no foreign matter particle having a size of at least 50 nm is observed in cross Nicol state.

93. (New)

The film of Claim 68, wherein a dope casting on a belt or drum comprises chlorine free solvents in an amount of at least 50 percent by weight with respect to the all solvent amount.

94. (New)

The film of Claim 68, wherein a dope casting on a belt or drum comprises at least one alcohol-free solvent and the amount of an alcohol based solvent is 30 percent or less with respect to the total solvent amount.

95. (New)

The film of Claim 68, wherein peeling tension at the peeling is from 50 to 400 N/m.

96. (New)

The film of Claim 68, wherein conveyance tension at the drying is from 50 to 200 N/m.

97. (New)

The film of Claim 68, wherein tenter drying method is a pin tenter method or a clip tenter method.

98. (New)

The film of Claim 80, wherein a stretching factor of a pin tenter or clip tenter is from 2 to 50 percent.

99. (New)

The film of Claim 81, wherein the stretching factor of a pin tenter or clip tenter is from 5 to 40 percent.

100. (New)

The film of Claim 82, wherein the stretching factor of a pin tenter or clip tenter is from 10 to 30 percent.

101. (New)

The film of Claim 68, wherein a residual solvent amount of the film during peeling is from 5 to 100 percent.